IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

WEDNESDAY, THE 5TH DECEMBER 2007 / 14TH AGRAHAYANA 1929

WP(C).No. 35971 of 2007(G)

PETITIONER:

M/S.ABRAHAM VARGHESE AND CO.
MALIAKAL BUILDINGS, MEENADOM, KOTTAYAM
REPRESENTED BY THE MANAGING PARTNER,
ROYCE ABRAHAM.

BY ADV. SRI.C.K.THANU PILLAI

RESPONDENTS:

---

1. THE COMMERCIAL TAX OFFICER,
SECOND CIRCLE, KOTTAYAM.

2. THE INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, KOTTAYAM.

3. THE DEPUTY COMMISSIONER (APPEAL),
COMMERCIAL TAXES, KOLLAM.

BY GOVT. PLEADER SRI GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 05/12/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ANTONY DOMINIC, J.

W.P.(C) 35971 OF 2007

Dated: December 5, 2007

JUDGMENT

Against Ext.P1 order of assessment, Ext.P2 appeal has been filed. In the meanwhile Ext.P3 notice has been issued and hence this writ petition.

2. The petitioner contents that in view of the provisions contained in sec.11 of the KVAT Act , no amount is payable and that the whole assessment is liable to be set aside.

3. I am not going into the merits of the submission made by the petitioner as these are matters for the appellate authority to deal with. However, having regard to the fact that the appeal itself is pending consideration of the 3rd respondent, I dispose of this writ petition directing the 3rd respondent to consider and pass orders on Exts.P2 as expeditiously as possible, at any rate, within six weeks of receipt of a copy of this judgment.

4. In the meantime if the petitioner remits 50% of the tax due as per Ext.P1, further proceedings pursuant to Ext.P3 will be deferred until the appeal is disposed of

.

ANTONY DOMINIC, JUDGE

mt/-